

WAST

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022**

Registered Charity No.1158551

WAST

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Trustees Annual Report Year Ended 31 March 2022: Women Asylum Seekers Together

Report of the trustees for the year ended 31st March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: Women Asylum Seekers Together

Charity Number: 1158551

Trustees

Farhat Khan	Chair of Trustees
Mary Atkinson	
Victoria Marsh	Treasurer
Bernadette Murphy	
Noushin Babar	
Asle Tedros	Secretary (resigned December 2021)
Chantal Franco	Secretary
Connie Jimenez	
Maryum Khan	(appointed November 2021)
Sarah Sedge	(resigned August 2021)
Emilia Gfori	(resigned October 2021)

Senior Management

Under delegation the day to day responsibility for the provision of services rests with the WAST management group who are:

Mariam Yusuf
 Mariatu Sessay
 Tandrima Mazumdar
 Sarah Kuteesa
 Meghan Ghurav
 Nighat Seema



Principal Office

Room 23, Floor 2 Central Methodist Hall, Oldham Street, Manchester M1 1JQ.

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
Business Direct
PO Box 250
WN8 6WT

Appointment of trustees

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year. At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to WAST management group, which is overseen and supported by two paid part-time staff members; a Grassroots Coordinator and a Development Worker.

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees, financial governance and organisational policy and procedures. WAST is now a registered member of the National Council for Voluntary Organisations (NCVO)



Objectives and activities

The organisational objectives of Women Asylum Seekers Together derive from the below revised vision and values which have been developed by management group members:

Our Mission Statement:

"WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. We campaign for social justice and women's rights through a peer-led support model that helps women find their place in the UK."

Our Values :

Compassion: we empathise

Respect: we listen and believe

Inclusion: we welcome

Empowerment: we raise women's voices

WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. Our mission and purpose is to campaign for social justice and women's rights through a peer-led support model that helps women find their place in the UK. Our vision is that through compassion, respect, inclusion and empowerment we support women to reach their potential and have a voice within an increasingly hostile environment. WAST Manchester supports women to integrate into a peer led support model of women who empower one another to know their rights and fight social injustices through various campaigns and community partnerships. We support women via a weekly drop-in to access legal support and advice regarding their asylum claims and how to transition beyond asylum to access universal credit, housing and medical support (HC2 forms etc). We also involve WAST women in campaigns within the community on a local, regional and national level, enabling them to know their rights via workshops whilst enhancing their public speaking skills and knowledge of legislation in the public sphere. Integrating women into the community to help them find their place in Manchester is at the core of WAST, and we provide a space for wellbeing sessions, our dance group and WAST Nightingale's choir to rehearse to perform and communicate their message about justice for women and social inclusion across Greater Manchester.

The charity furthers its charitable purposes for the public benefit through: March 31st 2022

Following a Covid-19 induced closure between 13th March 2020 and 4th November 2021, WAST made the decision to reopen our weekly drop in and invite women to have the opportunity to socialise and access activities such as our Afrocats dance group and choir rehearsals from November 2020. This was permitted by trustees based on a Covid-19



Safeguarding policy that was distributed by the Development Worker and approved in November 2022. In the interests of Covid-19, women were also provided with online tutorials from our management group on how to conduct at-home tests, and were also provided with free testing kits when they attended each week in order to take weekly precautions. It was in no way enforced that women were required to have Covid-19 vaccinations to attend, however it was highly advised that women tested regularly and wore masks in public settings as per Government guidance.

In lieu of an outbreak of the Omicron variant in December 2021, WAST made the decision to cancel our Christmas celebrations and provided gifts to women via in-person delivery and by adhering to Covid-19 social distancing guidelines. We also made the decision to hold our AGM online, which took place via zoom in December 2021 and engaged 86 women to provide them with the opportunity to voice their opinions and suggestions for the improvement of WAST to trustees, staff and members of the management group. This provided a learning opportunity for women to gain knowledge regarding the structure of WAST and different roles within the organisational infrastructure. Women expressed the need for more active involvement in decision making processes and more black representation on the trustee board. Following a very positive AGM, WAST made the decision to reopen its doors on 4th February 2022 and we have provided weekly drop in and dance classes since this date. Women still have access to Covid-19 testing kits via the WAST office and masks are provided as optional, as well as hand sanitiser. We initially had a cap of 40 women in the drop in, which has increased over time with new membership. As of 31st March 2022 an average of 45 women were attending the drop in, which increased from an average of 30 in February 2022.

WAST are now in a strong financial position despite the difficulties Covid-19 presented in the financial year of 2020-2021, which will be discussed in the financial review below.

Management Group

During this financial year, the WAST Management Group have restructured and changed membership due to the every changing responsibilities and pressures of women seeking asylum, which includes some members receiving their leave to remain. The Management Group held a re-election in March 2022, whereby members who had received their refugee status stepped down and members who were interested in new opportunities stepped in. This process was decided based on a voting procedure put forward by the wider group of WAST women. 80 women were present for the re-election in person at our Friday drop in.

With the support of the Development Worker, the Management Group are also working on a code of conduct for the drop in and have also signed a document stating their agreed responsibilities within the group, to ensure they have as much agency as possible and are clear with regards to how they operate as a team supporting the wider group of WAST women. As a result of this clarity, the Management Group are able to fulfil roles that support



the wider group of WAST women whilst simultaneously building their skills that they have outlined they would like to improve. This includes administrative support, public speaking, supporting destitute women to apply for funding and general coordination of activities.

A review of our achievements and performance: How our activities delivered public benefit

Between 2020 and 2021, WAST were able to regain momentum following the elongated Covid-19 period that could not be anticipated due to continuously changing Government guidance. This was particularly prevalent in November 2020 when the WAST Nightingale Choir made their first public appearance since the Covid-19 lockdown and welcomed Amal to Manchester, which included an audience of over 5,000 members of the public. Our public and community presence continued between January and March 2022 as members of our Management Group mobilised women to campaign against the Nationality and Borders Bill. In February 2022 we held an online workshop with No Borders Manchester and a solicitor from GMIAU, which engaged 40 women and provided information about the Nationality and Borders Bill (NABB) and how this would impact current and new asylum seekers. This support session proceeded a submission to Parliament on the 4th November 2021 by the development worker on behalf of the WAST management group, which has activated a strong public involvement in campaigning through women's voices, that has been achieved by our campaigning objectives to join forces with other organisations across Manchester to "Kill the Bill".

The momentum for this started with WAST attendance at the Refugees Welcome protest outside the Houses of Parliament on 29th October 2021. With support from our #SistersNotStrangers partner, Women For Refugee Women, ten women from WAST were able to attend alongside our management group and support speakers and artistic performances that demonstrated the need to fight the injustices the new Parliamentary Bill imposed. Our management group member, Mariam Yusuf, spoke at the event and empowered other women to see what is possible with a confident understanding of human rights and the violations that the bill proposed. Since this rally, WAST women have attended "Kill The Bill" and "No Borders" workshops both online and face to face on a regional and national level and have remained part of this movement. On the 15th of January 2022, two WAST women spoke at a protest alongside major national and local organisations where 1000 members of the public were present to protest the NABB and Police, Crimes and Sentencing Bill in central Manchester. The publicity and connections that followed from this event were notable in boosting our community presence and providing a platform for women's voices to



be heard beyond the women's sector and the refugee and asylum sector; an essential step forward for WAST as an organisation that empowers and influences change.

We were contacted by ITV Northwest and the development worker supported women to communicate their experiences and ensure their confidentiality was maintained in preparation for a two-part news piece that engaged responses to the Bill and was aired at the end of February 2022. Following this we continue to engage with fellow signatories on fighting anti-refugee laws, such as Asylum Matters, and national networks such as Solidarity Knows No Borders. These learning opportunities have allowed women to regain their community presence and sense of belonging, with our social following on Twitter increasing by 300% and our email enquiries increasing significantly since October 2021. The WAST choir took part in a Women's Night Walk which was followed by a performance at Stretford Public Hall, organised and supported by Women's Equality Party, and sang at Manchester Cathedral as part of a movement to Abolish Hate Crime. To celebrate our growth, we have engaged women with celebrations for International Women's Day and EID where women have been engaged through food, dance, music and a crucial sense of belonging at our drop ins.

The year's work is summarised below in the words of members of the Management Group, WAST members and supporting staff:

"Being part of the management group at WAST is a privilege because the networking is easier as a management member and campaigning is easier. Being in the management gives you the confidence and the option to go out and campaign and stand in front of people and speak about WAST, and the management gives you the confidence to be able to campaign about WAST, it kind of like gets you out of that depressive state and helps you know who the people you want to fight for are." - management group member.

"A very big thank you to WAST for all the help, support, provision and care. Words cannot explain how meaningful your financial and material help has been and even the words of hope in this difficult moment in my life and family lives. Thank you so so much the management of WAST and everyone who is helping us in cash, food and material things. God bless you all. - WAST member.

"The online AGM was a true and proper discussion where everyone had a say to share what they knew about how the organisation can move on. Now we have done the elections the women feel like they have got what they want from the people they have voted in and they feel like they are going to work well with each other to make things run smoothly. I can see that the new management group members want to show commitment and they want to do something, they want to engage which is good."- Grassroots Coordinator.

**Financial review**

The annual turnover at 31st March 2022 was £127,371. The trustees are therefore confident that WAST continues to run its core services within budget, as a result of our development worker working with our external finance worker to ensure our organisational budget remains secure and clearly allocated to our growing schedule of activities and staffing and volunteering costs. The budget is updated monthly and petty cash reports are made available monthly to our finance worker.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £40,990 (2021: £24,786) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day to day expenditure of the project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease, however we do not anticipate this as a result of the strong relationships staff have built with funders and the projected funding opportunities we are aware of for the next financial year.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. This has included risk management of our new office premises we will move into on 1st April 2022 at Central Methodist Hall. Arrangements have also been made by the Development Worker for the Grassroots Coordinator to complete Workplace Health and Safety training via The British Red Cross and be the allocated WHS representative at the drop in. Trustees, with the support of staff, have also updated our Adult and Child Safeguarding Policies which will be reviewed every six months by trustees, alongside other organisational policies.



Plans for Future Periods

The development worker has finalised a budget for 2022/2023 financial year and is in the process of strategizing future opportunities or growth with staff, the management group and trustees. Funding has been secured on a monthly basis since November 2021 through Greater Manchester's Migrant Destitution Fund, who award WAST up to £2,000 monthly for women within our network who are destitute and have no recourse to public funds. The development worker currently submits 24 applications per month, although WAST also supports a further 20 women per month who are destitute and in supported accommodation from core unrestricted funding. Securing this funding, along with securing funding extensions from Spotlight and Rosa and new funding from Alan and Babette Sainsbury Charitable Trust, Fearless Futures, The Talent Fund, The Charity Service, The Quaker Fund and JJ Charitable Trust, has enabled WAST to remain in a firm financial position however we are planning for ways in which to optimise our funding opportunities, in line with the above objectives, over the next 12 months via:

- Continued and more effective use of online calls to action through training of management group members in use of social media platforms and regular updates of the WAST website.
- Optimise income through Gift Aid.

Enhanced donation programs and platforms to be organised with the development worker, in addition to new funding applications, to ensure we remain in a strong financial position despite the cost of living crisis, housing insecurity for women, the NABB and increasing numbers of women who have sought asylum needing the specialised support only WAST provides in Greater Manchester.

We anticipate that we will apply for further funding in the coming months to support feedback we have received from women regarding the need for further activities. Our development worker is currently in conversations with existing and new potential funders to make this possible, with promising projected outcomes for the next financial year.



Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 26th September 2022 and signed on their behalf by:

Vicky Marsh (Treasurer)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2022 which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.


Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

E.L. Anderson MA FCA CTA
Date: 26th September 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

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Year Ending 31st March 2022

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2022**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Income from:					
Donations and legacies	(3)	28,486	-	28,486	8,977
Charitable Activities	(4)	-	98,622	98,622	106,956
Investment Income		5	-	5	66
Other		258	-	258	160
Total		28,749	98,622	127,371	116,159
Expenditure on:					
Charitable Activities	(5)	12,545	79,683	92,228	99,885
Total		12,545	79,683	92,228	99,885
Net income/(expenditure)					
		16,204	18,939	35,143	16,274
Transfers between funds	(12)	-	-	-	-
Net movement in funds		16,204	18,939	35,143	16,274
Reconciliation of funds					
Total funds brought forward	(12)	24,786	17,409	42,195	25,921
Total funds carried forward	(12)	40,990	36,348	77,338	42,195

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 21 form part of these accounts.

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Year Ending 31st March 2022

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BALANCE SHEET AS AT 31st MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(8)	363	-
Total fixed assets		<u>363</u>	<u>-</u>
Current assets:			
Debtors	(10)	450	458
Cash at Bank & in Hand		96,341	43,052
Total current assets		<u>96,791</u>	<u>43,510</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	19,816	1,315
Net current assets or liabilities		<u>76,975</u>	<u>42,195</u>
Total assets less current liabilities		76,975	42,195
Total net assets or liabilities		<u><u>77,338</u></u>	<u><u>42,195</u></u>
The funds of the charity:			
Restricted income funds	(12)	36,348	17,409
Unrestricted income funds	(12)	40,990	24,786
Total unrestricted funds		<u>40,990</u>	<u>24,786</u>
Total charity funds		<u><u>77,338</u></u>	<u><u>42,195</u></u>

Approved on behalf of the Trustees Management Committee

Date: 26th September 2022

The notes on pages 14 to 21 form part of these accounts.

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Year Ending 31st March 2022

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Statement of Cash Flows for the year ending 31st March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Net movement in funds	35,143	16,274
Add back depreciation	181	-
Deduct investment income	(5)	(66)
Decrease/(increase) in debtors	8	442
Increase/(decrease) in creditors	18,501	(266)
Net cash used in operating activities	53,828	16,384
Cash flows from investment activities:		
Interest	5	66
Purchase of fixed assets	(544)	-
Net cash provided by investing activities	(539)	66
 Increase/(decrease) in cash and cash equivalents during the year	 53,289	 16,450
Cash and cash equivalents brought forward	43,052	26,602
Cash and cash equivalents carried forward	96,341	43,052

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 11. There were 8 restricted funds during the year

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33% on costs
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(k) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(n) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £270 (2021: £595).

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3. Donations and Legacies

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Donations	8,225	-	8,225
Donations from Choir performances	1,561	-	1,561
J Grabiner Donation	13,000	-	13,000
Ennals Donation	5,700	-	5,700
	<u>28,486</u>	<u>-</u>	<u>28,486</u>

Prior Year

	Year Ended 31st March 2021 £	Year Ended 31st March 2021 £	Year Ended 31st March 2021 £
Donations	8,977	-	8,977
	<u>8,977</u>	<u>-</u>	<u>8,977</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Restricted grants:			
Spotlight	-	19,978	19,978
Afrocats	-	426	426
Alan & Babette Sainsbury Trust	-	5,000	5,000
(less deferred to 2023)	-	(3,269)	(3,269)
Paul Hamlyn Trust	-	60,000	60,000
ROSA	-	18,750	18,750
(less deferred to 2023)	-	(14,063)	(14,063)
JJ Charitable Trust	-	5,000	5,000
MDF	-	6,800	6,800
	<u>-</u>	<u>98,622</u>	<u>98,622</u>

Prior Year

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Restricted grants:			
Spotlight	-	19,396	19,396
NHS	-	1,000	1,000
MCC Wellbeing	-	3,500	3,500
MCC Covid	-	500	500
Forever Manchester	-	2,970	2,970
Paul Hamlyn Trust	-	25,000	25,000
Paul Hamlyn Trust: Covid	-	20,000	20,000
WFRW Covid	-	3,750	3,750
Martin Lewis Foundation	-	19,640	19,640
Blue Thread	-	10,000	10,000
Blue Moon	-	1,200	1,200
	<u>-</u>	<u>106,956</u>	<u>106,956</u>

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Year ending 31st March 2022

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5. Expenditure

	Charitable Activities £	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Expenditure on charitable activities:			
Salaries	24,697	24,697	15,734
Sessional Fees	87	87	444
Beneficiary Travel Expenses	3,239	3,239	675
Refreshments	148	148	-
Trips, Events & Activities	6,349	6,349	-
Room Hire	1,366	1,366	-
Destitution Payments	26,678	26,678	57,490
Project Partner	6,631	6,631	6,501
Uniforms for Children	6,000	6,000	1,180
Training	114	114	240
Volunteer Travel	296	296	640
Workshops	3,370	3,370	870
Emergency Food & Accomodation	-	-	4,860
Support Costs	11,338	11,338	10,056
Governance Costs	1,915	1,915	1,195
	<u>92,228</u>	<u>92,228</u>	<u>99,885</u>
		2022	2021
		£	£
Restricted Funds		79,683	98,630
Unrestricted Funds		12,545	1,255
		<u>92,228</u>	<u>99,885</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2022 Total	2021 Total	Basis of apportionment
Management Group Travel	-	837	837	595	Governance
Management Group Refreshments	-	442	442	-	Governance
DBS Checks	61	-	61	-	Facilities Used
Rent & Rates	2,697	-	2,697	3,980	Facilities Used
Heat & Light	358	-	358	-	Facilities Used
Miscellaneous Expense	1,134	-	1,134	121	Facilities Used
Supervision	316	-	316	260	Facilities Used
Minor Equipment	1,129	-	1,129	1,598	Facilities Used
Depreciation	181	-	181	-	Facilities Used
Staff Travel	621	-	621	5	Facilities Used
Book-Keeping	1,028	-	1,028	756	Facilities Used
Recruitment	316	-	316	-	Facilities Used
Insurance	597	-	597	414	Facilities Used
Payroll Bureau	745	-	745	340	Facilities Used
Bank Charges	72	-	72	129	Facilities Used
Telephone & Internet	1,063	-	1,063	2,392	Facilities Used
Accountancy Fees	-	636	636	600	Governance
Post, Printing & Stationery	1,020	-	1,020	61	Facilities Used
	<u>11,338</u>	<u>1,915</u>	<u>13,253</u>	<u>11,251</u>	

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7. Staff Numbers and Costs

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	23,522	15,030
Social security costs	-	-
Pensions	1,175	704
	<u>24,697</u>	<u>15,734</u>

The charity employed 2 people during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 1)	1	1
	<u>1</u>	<u>1</u>

8. Tangible Fixed Assets

	Computer Equi	Total
	£	£
Cost		
At 1st April 2021	-	-
Additions	544	544
Disposals	-	-
At 31st March 2022	<u>544</u>	<u>544</u>
Depreciation		
At 1st April 2021	-	-
Charge for Year	181	181
Eliminated on disposals	-	-
At 31st March 2022	<u>181</u>	<u>181</u>
NET BOOK VALUE		
At 31st March 2022	<u>363</u>	<u>363</u>
At 31st March 2021	<u>-</u>	<u>-</u>

9. Independent Examiner Fees

	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£
Independent examination fees	636	600
Other services	745	340
	<u>1,381</u>	<u>940</u>

10. Analysis of debtors

	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£
Other Debtors & Prepayments	450	458
	<u>450</u>	<u>458</u>

Debtors & prepayments related to unrestricted funds for both 2022 and 2021.

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11. Creditors: amounts falling due within one year

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Other creditors and accruals	2,484	1,315
Deferred income	17,332	-
	<u>19,816</u>	<u>1,315</u>

Other than the below all creditors & accruals relate to unrestricted funds for both 2022 & 2021.

	2022 £	2021 £
Accruals ROSA	721	-
Accruals Paul Hamlyn	209	-
Deferred Income ROSA	14,063	-
Deferred Income Sainsburys	3,269	-
	<u>18,262</u>	<u>-</u>

Deferred Income:

	2022 £	2021 £
Deferred income consists of restricted grants		
Deferred income brought forward	-	-
Deferred income released during year	-	-
Income deferred during the year	17,332	-
	<u>17,332</u>	<u>-</u>

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st March 2022 £
General Fund	24,786	28,749	(12,545)	-	40,990
	<u>24,786</u>	<u>28,749</u>	<u>(12,545)</u>	<u>-</u>	<u>40,990</u>

Prior Year

	Balance at 1st April 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st March 2021 £
General Fund	16,838	9,203	(1,255)	-	24,786
	<u>16,838</u>	<u>9,203</u>	<u>(1,255)</u>	<u>-</u>	<u>24,786</u>

Name of unrestricted fund:
General Fund

Description, nature and purpose of the fund
The free reserves

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12. Analysis of charitable funds continued..

Analysis of movements in restricted funds

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Alan & Babette Sainsbury Trust	-	1,731	-	-	1,731
Spotlight	1,738	19,978	(21,716)	-	-
ROSA	-	4,687	(4,433)	-	254
Paul Hamlyn Trust	5,791	60,000	(39,803)	-	25,988
JJ Charitable Trust	-	5,000	(5,000)	-	-
MDF	-	6,800	(6,693)	-	107
Blue Thread	9,880	-	(1,612)	-	8,268
Afrocats	-	426	(426)	-	-
	17,409	98,622	(79,683)	-	36,348

Prior Year

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
MCC Wellbeing	-	3,500	(3,500)	-	-
Spotlight	1,737	19,396	(19,395)	-	1,738
WFRW Covid	1,555	3,750	(5,305)	-	-
Paul Hamlyn Trust	5,791	25,000	(25,000)	-	5,791
Paul Hamlyn Trust: Covid	-	20,000	(20,000)	-	-
NHS	-	1,000	(1,000)	-	-
MCC Covid	-	500	(500)	-	-
Forever Manchester	-	2,970	(2,970)	-	-
Martin Lewis Foundation	-	19,640	(19,640)	-	-
Blue Thread	-	10,000	(120)	-	9,880
Blue Moon	-	1,200	(1,200)	-	-
	9,083	106,956	(98,630)	-	17,409

12. Analysis of charitable funds continued..

Name of restricted fund:	Description, nature and purpose of the fund
Alan & Babette Sainsbury Trust	- towards core costs
Spotlight	- towards drop in development & welfare rights advice worker
ROSA	- to cover costs for training in trauma informed peer support, implementation and counselling/reflective practice for management group members.
Paul Hamlyn Trust	- towards core costs
JJ Charitable Trust	- towards core costs
MDF	- destitution funding for women with no recourse to public funds/street homeless
Blue Thread	- towards covid support costs
Afrocats	- contribution towards activities

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	-	363	363
Current Assets	42,094	54,247	96,341
Other net current assets/(liabilities)	(1,104)	(18,262)	(19,366)
Total	40,990	36,348	77,338

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	25,643	17,409	43,052
Other net current assets/(liabilities)	(857)	-	(857)
Total	24,786	17,409	42,195

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

15. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.